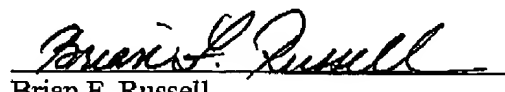


REMARKS

Having now responded to the Notice of Non-Compliant Amendment, Applicant believes all pending claims are now in condition for allowance and respectfully requests such allowance.

No additional fee is believed to be required. If, however, additional fees are required, please charge those fees to IBM Corporation Deposit Account No. 09-0447.

Respectfully submitted,



Brian F. Russell

Registration No. 40,796

DILLON & YUDELL LLP

8911 N. Capital of Texas Hwy., Ste. 2110

Austin, Texas 78759

(512) 343-6116

ATTORNEY FOR APPLICANT